

# Retention and Classification Report

**Agency:** Iron County (Utah). County Treasurer (1473)

P.O. Box 369  
68 South 100 East  
Parowan, UT 84761  
477-3375

**Records Officer** Leslie Bishop

06352	Assessment books
26267	Bankruptcy files
10823	Tax assessment rolls index
83753	Tax sale records

**AGENCY:** Iron County (Utah). County Treasurer

**SERIES:** 6352

4

**TITLE:** Assessment books

**DATES:** i 1874-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These rolls are a record of annual assessments and the payments of property taxes. "By November 1, the county auditor must deliver the corrected assessment roll to the county treasurer, together with a signed statement" (UCA 59-2-326 (2003)). The rolls include date, location and description of property, total evaluation, assessed valuation, total exemptions, value as corrected, amount due, and amount paid.

**RETENTION:**

Retain permanently.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 08/03/2009

**FORMAT MANAGEMENT:**

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until scanned and then transfer to State Archives with authority to weed.

Microfilm master: Retain in Archives permanently.

Microfilm duplicate: Retain in State Archives permanently with authority to weed.

Microfilm duplicate: Retain in Office permanently.

Digital image: Retain in Office until microfilmed and then delete

**AGENCY:** Iron County (Utah). County Treasurer

**SERIES:** 6352

**TITLE:** Assessment books

(continued)

provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently with authority to weed.

**APPRAISAL:**

Administrative Historical

Tax assessment rolls identify property owners and taxes due by year. They are important historical records of property values as well as a means of documenting the names of persons who lived in and owned property in the county.

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Iron County (Utah). County Treasurer

**SERIES:** 26267

3

**TITLE:** Bankruptcy files

**DATES:** 1986-

**ARRANGEMENT:** Alphabetical by surname

**ANNUAL ACCUMULATION:** 0.50 cubic feet.

**DESCRIPTION:**

These files document Iron County taxpayers who declared bankruptcy. They are used to determine whether the county is owed money and the amount owed. A proof of claim is filed if the county is owed money. The files include copies of bankruptcy notices, proofs of claims, plans, reorganizations, dismissals and discharges. The county treasurer's files may be incomplete, but the courts maintain the official bankruptcy files.

**RETENTION:**

Retain 7 years

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 08/2006

**FORMAT MANAGEMENT:**

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Paper: Retain in Office for 7 years after dismissal and then destroy.

**APPRAISAL:**

Administrative Fiscal Legal

**AGENCY:** Iron County (Utah). County Treasurer

**SERIES:** 10823

3

**TITLE:** Tax assessment rolls index

**DATES:** 1905-

**ARRANGEMENT:** Alphabetical by name

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

This index is a listing of all property owners in the county.  
"Upon receipt of the assessment roll, the county treasurer shall index the names of all property owners shown by the assessment roll" (UCA 59-2-1317(1) (1995)). The index includes the property owner's name and reference number where listed in the tax roll.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule CNT 18, Item 10.

**AUTHORIZED:** //

**FORMAT MANAGEMENT:**

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Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

**APPRAISAL:**

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Iron County (Utah). County Treasurer

**SERIES:** 83753

4

**TITLE:** Tax sale records

**DATES:** i 1971-

**ARRANGEMENT:** Chronological, thereunder numerical by serial number.

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

This is the record of property sold for delinquent taxes by the county treasurer's office. Information includes name of person to whom property was assessed; legal description of property; date of sale; volume and page where property was entered in the assessment roll; amounts of taxes and penalty attached; total amount due; name of person to whom property was sold; and date of redemption and name of redeemer, if redeemed, and redemption certificate number.

**RETENTION:**

Retain permanent.

**DISPOSITION:**

Retain in agency custody.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**APPROVED:** 03/1989

**FORMAT MANAGEMENT:**

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Microfilm master: Retain in State Archives permanently.

Paper: Retain in Office for 5 years and then microfilm and destroy provided microfilm has passed inspection.

Microfilm duplicate: Retain in Office permanently.

Microfilm duplicate: Retain in State Archives permanently with authority to weed.

**AGENCY:** Iron County (Utah). County Treasurer

**SERIES:** 83753

**TITLE:** Tax sale records

(continued)

**PRIMARY CLASSIFICATION:**

Public